

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: November 3, 2004

Minutes Approved by Board on December 15, 2004

A meeting of the Georgia State Board of Accountancy was held on Wednesday, November 3, 2004, at the Office of the Division Director, Professional Licensing Boards Division, 237 Coliseum Drive, Macon, Georgia.

The following Board members were present:

William Wayne Hall, Chairman, CPA

Ben M. Bennett, RPA

Isaac Culver, III, Consumer Member

E. J. Maddocks, CPA

Michael W. Skinner, CPA

Grace M. Williams, CPA

Others present:

Gwyn H. Ridley, Executive Director

Marie S. Urquhart, Board Secretary

Janet Wray, Board Attorney

Jackie Turner, Investigative Unit

George M. Parker, CPA, Georgia Association of Public Accountants

Chairman Hall established a quorum was present at 9:35 a.m. and called the meeting to order.

Mr. Maddocks made a motion to approve the minutes of the September 22, 2004 meeting.

Mr. Bennett seconded the motion. The motion carried unanimously.

Mr. Bennett made a motion to enter into **Executive Session** in accordance with O.C.G.A.43-1-2(k) and 43-1-19(h) to deliberate on applications and investigative matters and to receive an investigative report. Mr. Skinner seconded the motion. Voting in favor of the motion were those members present who included Board Members Bennett, Culver, Hall, Maddocks, Skinner, and Williams. The Board concluded **Executive Session** in order to vote on these matters and to continue with the public session.

Applications:

Mr. Bennett made a motion to **approve** the following licensure applications that met certification requirements. Mr. Maddocks seconded the motion. The motion carried unanimously.

CPA Certificates:

Name	Licensing Method	License No.
Judy A. Beck	Examination	CPA024391
Deborah L. Erickson	Examination	CPA024392
Jian X. Griffin	Examination	CPA024393
Susan Bridges Gronsbell	Examination	CPA024394
Cary A. Hudson	Examination	CPA024395
Michele Ann Krack	Examination	CPA024396
Kerri Lyn Moore	Examination	CPA024397
Aleksandra Tomala Nearing	Examination	CPA024398
Barbara D. Richardson	Examination	CPA024399

GEORGIA STATE BOARD OF ACCOUNTANCY**Board Meeting: November 3, 2004****Minutes Approved by Board on December 15, 2004**

Allison Brooke Standefer	Examination	CPA024400
David Bruce Yates	Examination	CPA024401
Lori Lyn Snodgrass	Reciprocity	CPA024402
Katherine O'Brien Adams	Examination	CPA024403
Dominique N. Adderley	Examination	CPA024404
Brett Michael Bernstein	Examination	CPA024405
Matthew Stephen Berrigan	Examination	CPA024406
Jason Daniel Bull	Examination	CPA024407
Brian Tyler Crutchfield	Examination	CPA024408
Judson Dowling Davis	Examination	CPA024409
Dharma Diaz-Azcuy	Examination	CPA024410
Mary C. Ericson	Examination	CPA024411
Robert Fain Fowler	Examination	CPA024412
Caroline Thompson Hester	Examination	CPA024413
Gregory Edward Hlozek	Examination	CPA024414
Amber Ring Johnson	Examination	CPA024415
Anna Cecilia Johnson	Examination	CPA024416
David Richard Jones	Examination	CPA024417
James Harvey Long	Examination	CPA024418
Michelle Lynn Markwalter	Examination	CPA024419
Kevin Thomas Miller	Examination	CPA024420
Natasha Leigh Mitchell	Examination	CPA024421
Bryan K. Mullis	Examination	CPA024422
Brooke Lysa Nobil	Examination	CPA024423
Lauren Davi Paul	Examination	CPA024424
Brooke Railey Phillips	Examination	CPA024425
Fay Ann Sherris	Examination	CPA024426
Yunyoung Shin	Examination	CPA024427
Elsie M. Stevens	Examination	CPA024428
Lee Li-Wen Tam	Examination	CPA024429
Oreoluwa Omowunmi Tomori	Examination	CPA024430
Jeremy Robert Tripp	Examination	CPA024431
Michael James Valerio	Examination	CPA024432
Philip David Walsh	Examination	CPA024433
Robert Justin Wilkes	Examination	CPA024434
Elizabeth Fraser Woodward	Examination	CPA024435
Mark Earley Ballew	Reciprocity	CPA024436
Janet Leigh Bonds	Reciprocity	CPA024437
Pamela A. Dennett	Reciprocity	CPA024438
Lee Simmons Dixon	Reciprocity	CPA024439
Luke J. Estola	Reciprocity	CPA024440
Joseph Leon Ferst	Reciprocity	CPA024441
Mark Brian Glessner	Reciprocity	CPA024442
Pamela Jo Sahn June	Reciprocity	CPA024443
Gene A. Ozgar	Reciprocity	CPA024444

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: November 3, 2004

Minutes Approved by Board on December 15, 2004

Christopher Michael Pierce	Reciprocity	CPA024445
Nichole Marie Powell	Reciprocity	CPA024446
Fawaz Saad	Reciprocity	CPA024447
Kathleen Marie Saxton	Reciprocity	CPA024448
Eric Victor Schmid	Reciprocity	CPA024449
Wayne Frederick Wischner	Reciprocity	CPA024450
Kathryn Martin Fletcher	Examination	CPA024451
Ruth J. Hudgins	Examination	CPA024452
Rhonda Mobley Lowe	Examination	CPA024453
Suzanne M. Pomeroy	Examination	CPA024454
Jason Bernard Shain	Examination	CPA024455
Jennifer Sullivan Snow	Examination	CPA024456
Kathryn Vaughn Teschke	Examination	CPA024457
Paul J. Thomas	Examination	CPA024458
Gary Bryan Bruce	Reciprocity	CPA024459
Randall Wayne Buhlig	Reciprocity	CPA024460
James Russell Butcher	Reciprocity	CPA024461
Kevin Matthew Hanrahan	Reciprocity	CPA024462
Richard Damien Hays	Reciprocity	CPA024463
Tonya Celeste Hinderer	Reciprocity	CPA024464
Sung-Hwan Ko	Reciprocity	CPA024465
William Paul Lundy	Reciprocity	CPA024466
Floyd Edward Miller	Reciprocity	CPA024467
Scott C. OBert-Thorn	Reciprocity	CPA024468
Justin H. Snell	Reciprocity	CPA024469

The following applicants appeared before the Board and provided additional information regarding their applications and to appeal the Board's disapproval of their applications:

Juajuan B. Bowen: After considering additional information provided, Mr. Skinner made a motion to reaffirm the previous decision to **disapprove** her application. Mr. Bennett seconded the motion. The motion carried unanimously.

Larry V. Bullock: After considering additional information provided, Mr. Skinner made a motion to reaffirm the previous decision to **disapprove** his application. Mr. Bennett seconded the motion. The motion carried unanimously.

The following applicants provided additional information regarding their applications and to appeal the Board's disapproval of their applications:

Lashana N. Williams: After considering additional information provided, Mr. Skinner made a motion to reaffirm the previous decision to **disapprove** her application. Mr. Bennett seconded the motion. The motion carried unanimously.

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: November 3, 2004

Minutes Approved by Board on December 15, 2004

The Board reviewed the following written requests for reinstatement of license:

Charles Schweitzer: Mr. Maddocks made a motion to **approve** the reinstatement with conditions. Mr. Skinner seconded the motion. The motion carried unanimously.

Robert S. Fell: Mr. Skinner made a motion to **approve** the request for waiver of CPE requirements required for reinstatement. Mr. Maddocks seconded the motion. The motion carried unanimously.

Joyce May: Mr. Skinner made a motion to **disapprove** the request for waiver of fee and CPE requirements for reinstatement. Ms. Williams seconded the motion. The motion carried unanimously.

Firm Renewals:

Mr. Bennett made a motion to accept the following Peer Review Committee recommendations. Mr. Maddocks seconded the motion. The motion carried unanimously.

The following firms were **approved** for a one year extension until June 30, 2005, in order to meet peer review requirements:

ACF000907 – Kenneth A. Bryant CPA, PC
ACF003752 – A. Wayne Nix, CPA, PC
ACF004079 – David H. Welden, CPA, PC
ACF004271– CLB & Associates, PC
ACF004418 – Kenneth R. Campbell, CPA, PC
ACF004430 – Darryl A. James, CPA, PC
ACF004440 – Kenneth D. Rogers, CPA, PC
ACF004464 – Ethridge & Miller, PC
ACF004633 – Vicki D. Stevens, CPA, PC
ACF004641 – Denson Pepper, CPA
ACF004697 – T. Alvin Bozeman, Jr., CPA, PC

The following firms were **disapproved** for a waiver of peer review requirements and granted a one year extension until June 30, 2005, to meet peer review requirements:

ACF003959 – Leroy Mitchell, CPA
ACF004548 – Bennett Davidson & Associates, LLP

The following firm was **disapproved** for a waiver of the late firm registration renewal fee:

ACF004496 – Custom Planning & Accounting Services, Inc.

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: November 3, 2004

Minutes Approved by Board on December 15, 2004

Correspondence, Written Requests, Inquiries and Information Items:

Carlton Fields: Mr. Maddocks made a motion to **disapprove** a request for release of an applicant's information. Mr. Bennett seconded the motion. The motion carried unanimously.

Katrina Gould: Mr. Maddocks made a motion to **approve** the request regarding a ruling on the CPE reporting period. Ms. Williams seconded the motion. The motion carried unanimously.

Lisa Holmes: The Board reviewed correspondence from a CPE provider. The Board advised reference to Rule 20.11.-03 regarding the matter.

Frank Yin: The Board reviewed correspondence regarding CPA Exam difficulties and made recommendation for NASBA to contact the test site with instructions to forward the hand written test to AICPA for manual grading.

Kelli Hampsher: The Board reviewed an inquiry regarding certified work experience documents. The Board advised the applicant to obtain supervisor completion of the forms and to maintain the forms for future submission with the application for licensure.

Hiro Isogawa: The Board reviewed correspondence regarding signing a review report for a Georgia corporation. The Board advised to apply for a temporary permit.

The Board reviewed other miscellaneous correspondence and information that did not require a vote or action.

The Board reviewed a request from NASBA to release candidate names and declined the request.

Investigative Report:

The Board heard a report from the Enforcement Committee and Investigative Section.

ACCT02128: Mr. Skinner made a motion to renew the license pending receipt of an unmodified peer review report. The Board is not waiving the right to proceed with disciplinary action. Mr. Hall seconded the motion. The motion carried unanimously.

ACCT01100: Mr. Skinner made a motion to close the case. Mr. Maddocks seconded the motion. The motion carried unanimously.

ACCT040001: Mr. Skinner made a motion to close the case with a letter of concern. Mr. Bennett seconded the motion. The motion carried unanimously.

Mr. Skinner made a motion to close the following cases. Mr. Maddocks seconded the motion. The motion carried unanimously.

ACCT050060

ACCT050061

ACCT050063

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: November 3, 2004

Minutes Approved by Board on December 15, 2004

Kimberly Ann Jowers: Mr. Skinner made a motion to accept a signed Voluntary Cease and Desist Order and close the case. Mr. Bennett seconded the motion. The motion carried unanimously.

Charles Edward Schweitzer: Mr. Skinner made a motion to accept a signed Voluntary Cease and Desist Order and close the case. Mr. Bennett seconded the motion. The motion carried unanimously.

Karen C. Tull: Mr. Skinner made a motion to **approve** the request to lift the suspension of license. Mr. Bennett seconded the motion. The motion carried unanimously.

The Board heard reports from the following staff members:

The Board Attorney updated the Board and provided a written status report of cases and advice referred for action.

The Executive Director updated the Board on the following items:

- Licensees can update address information online
- November 2, 2004 is the effective date of amendment to Rule 20-3-.02(1)
- Distributed amended Rule 20-3-.02(1) for insertion in Laws and Rules.

Other Business:

IQEX: Mr. Skinner reported on the states that accept the IQEX examination. The Board discussed amending its rules in order to accept the IQEX examination and decided not to revise its rules for acceptance.

There was no further business and the meeting was adjourned at 1:26 p.m.

Marie S. Urquhart
Recorded by Board Secretary

Gwyn H. Ridley
Reviewed by Executive Director

William W. Hall
Chairman

Mollie L. Fleeman
Mollie L. Fleeman
Division Director

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: November 3, 2004

Minutes Approved by Board on December 15, 2004

Attachment

STATE OF GEORGIA

COUNTY OF BIBB

**AFFIDAVIT SUPPORTING CLOSING
OF PUBLIC MEETING**

The Georgia Open Meetings Act, O.C.G.A. § 50-14-1 et seq., requires that all meetings of an entity covered by the statute must be open to the public unless there is some specific statutory exception which permits the closing of the meeting. If such a meeting is to be closed, the law requires that the presiding person execute a sworn affidavit stating that the subject matter of the meeting or the closed portion thereof was devoted to matters within the statutory exceptions and identifying those specific exceptions relied upon. O.C.G.A. § 50-14-4(b). A copy of this affidavit must be filed with the minutes of the meeting in question.

Comes now William Wayne Hall, the presiding officer

identified below and, before an official duly authorized to administer oaths, makes this affidavit in satisfaction of the statutory requirements outlined above.

1. I am the presiding officer of the GEORGIA STATE BOARD OF ACCOUNTANCY.
2. I am over the age of 18 and in all over aspects competent to make this sworn statement. I acknowledge that I am giving this statement under oath and penalty of perjury and that I have read the contents of this affidavit prior to signing it.
3. On November 3, 2004 this entity, which is subject to the Open Meetings Act, met. A majority of the quorum of the members present voted to close the meeting or a portion thereof for the following indicated reason(s). I hereby certify that during the closed portion of the meeting, only those subjects indicated below were discussed. I also certify that I have reviewed the exceptions provided under the Open Meetings Act that may permit the closing of a meeting and that, to the best of my knowledge, the reasons I have described in detail below meet the requirements for closing this public meeting.

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: November 3, 2004

Minutes Approved by Board on December 15, 2004

4. The legal authority for the closure of this meeting was:

OCGA 43-1-2 (k); 43-1-19(h)

5. The subject(s) discussed and the underlying facts supporting the closing of this meeting are:

RECEIPT OF AND DELIBERATIONS REGARDING APPLICATIONS
AND APPLICATION INFORMATION AND DELIBERATIONS
REGARDING INVESTIGATIONS AND ENFORCEMENT MATTERS;
RECEIPT OF THE RESULTS OF INVESTIGATIONS.

FURTHER THE AFFIANT SAYETH NOT.

William Wayne Hall

PRESIDING OFFICER

SWORN AND SUBSCRIBED BEFORE ME

This 3rd day of November, 2004

Marie S. Urquhart

Notary Public